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4 CHRISTOPHER HADSELL,
5 Plaintiff,

6 v.
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8 UNITED STATES OF AMERICA, THE
9 DEPARTMENT OF TREASURY BY ITS
10 AGENCY, THE INTERNAL REVENUE
11 SERVICE,
12

13 Defendant.

14 Case No. 20-cv-03512-VKD
15

16 **ORDER GRANTING DEFENDANT'S
17 MOTION TO RE-SET DEADLINES**

18 Re: Dkt. No. 27
19

20 The United States asks the Court to re-set the briefing and hearing deadlines on what the
21 Court has construed as a motion for reconsideration by Mr. Hadsell (Dkt. No. 24). This request
22 comes well after the March 9, 2021 deadline the Court set for defendant's response. Mr. Hadsell
23 opposes the request.¹

24 The record presented indicates that defense counsel has not been diligent or attentive to
25 deadlines, and Mr. Hadsell is understandably frustrated by the resulting delays. Nevertheless, Mr.
26 Hadsell seeks reconsideration of this Court's February 3, 2021 order concerning its subject matter
27 jurisdiction over his claims. The Court prefers to address those issues on the merits, and in the
28 interests of justice the Court requires a response from the United States to the issues raised in Mr.
Hadsell's motion for reconsideration.

Accordingly, the United States shall file its response to Mr. Hadsell's motion for
reconsideration by **April 6, 2021**. In addition to addressing the issues raised in Mr. Hadsell's

¹ Mr. Hadsell was given the full time allotted for filing his opposition papers. See Civil L.R. 6-3(b).

1 motion, the United States should address the issues raised in the Court's February 3 order,
2 including (1) any authority regarding the circumstances under which, as Mr. Hadsell contends, the
3 IRS may be deemed to have irrevocably accepted a credit election, or how such acceptance might
4 impact this Court's jurisdiction over Mr. Hadsell's claim under 26 U.S.C. § 7433; and (2) the
5 significance, if any, of language in 26 U.S.C. § 6402(a) and 26 C.F.R. § 301.6402-3(a)(6) stating
6 that the IRS may credit overpayments to other obligations "within the applicable period of
7 limitations."

8 Inasmuch as the Court previously gave Mr. Hadsell 14 days to file a reply, he may have
9 until **April 20, 2021** to file his reply. The Court will hear the matter on **May 4, 2021, 10:00 a.m.**

10 **IT IS SO ORDERED.**

11 Dated: April 2, 2021

12 
13 VIRGINIA K. DEMARCHE
14 United States Magistrate Judge

United States District Court
Northern District of California

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